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**ADP BULLETIN**

Title 2010 Federal Tax Relief Act		Issue Date: 2-11-11 Expiration Date: 12-31-12	Issue No. 11 - 02
Deputy Director Approval dave neilsen Deputy Director Program Services Division	Function: [] Information Management [] Quality Assurance [] Service Delivery [X] Fiscal [] Administration []	Supersedes Bulletin/ADP Letter No. N/A	

PURPOSE

This bulletin is to advise you of recently enacted federal law, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, which excludes several tax credits from being considered as income or assets for other public programs.

DISCUSSION

The Tax Relief Act, passed by the 111th Congress and signed by President Obama on December 17, 2010, includes a provision declaring that federal tax refunds not be considered income or resources in eligibility and benefit determinations for all benefit programs that are fully or partially federally funded. Section 728 of this Act states that:

Notwithstanding any other provision of law, any refund (or advance payment with respect to a refundable credit) made to any individual under this title shall not be taken into account as income, and shall not be taken into account as resources for a period of 12 months from receipt, for purposes of determining the eligibility of such individual (or any other individual) for benefits or assistance (or the amount or extent of benefits or assistance) under any Federal program or under any State or local program financed in whole or in part with Federal funds.

This provision applies to refunds received between December 31, 2009 and December 31, 2012.



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REFERENCES

Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (2010 Tax Relief Act) (P.L. 111-312).

QUESTIONS/MAINTENANCE

If you have questions regarding this bulletin, please contact:

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